



DEPARTMENT OF CONSUMER AFFAIRS  
CALIFORNIA BOARD OF ACCOUNTANCY  
2000 EVERGREEN STREET, SUITE 250  
SACRAMENTO, CA 95815-3832  
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## PEER REVIEW REPORTING FORM INSTRUCTIONS

### ACCOUNTING FIRM INFORMATION

Please provide all of the contact and firm composition information requested in this section of the reporting form.

**Firm Type:** Business and Professions Code Section 5035.1 defines a firm as a sole proprietorship, a corporation, or a partnership.

- Sole Proprietorship: A business entity which is owned by one individual and where there is no legal distinction between the owner and the business. A single shareholder corporation is not a sole proprietorship.
- General Partnership: A partnership comprised of two or more licensees which has not filed articles of incorporation filed with the Secretary of State's office.
- Limited Liability Partnership: A partnership comprised of two or more licensees which has filed articles of incorporation filed with the Secretary of State's office.
- Corporation: A business entity which has filed articles of incorporation with the Secretary of State's office.

**Accounting and Auditing Services** that require you to undergo a peer review are any services performed using the following professional standards:

- Statements on Auditing Standards (SASs),
- Statements on Standards for Accounting and Review Services (SSARS),
- Statements on Standards on Attestation Engagements (SSAEs),
- Government Auditing Standards,
- Audits of non-Security Exchange Commission (SEC) issuers performed pursuant to the standards of the Public Company Accounting Oversight Board (PCAOB).

**Exclusions** from peer review are provided for the following two circumstances:

- Any of a firm's engagements subject to inspection by the Public Company Accounting Oversight Board as part of its inspection program.
- Firms, which as their highest level of work, perform only compilations where no report is issued in accordance with the provisions of the Statements on Standards for Accounting and Review Services (SSARS).

### PEER REVIEW INFORMATION

1. Enter the date the peer review report was accepted by a Board-recognized peer review program provider, not the date the peer review was performed.

## Peer Review Reporting Form Instructions

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2. (a) Check the box that corresponds to the rating received on your firm's peer review report. If your firm's peer review report was accepted under the American Institute of Certified Public Accountants' *Standards for Performing and Reporting on Peer Reviews, 2005*, for unmodified select pass, for modified select pass w/deficiency, and for adverse select fail.  
  
(b) If your firm received a rating of substandard on its peer review report, you are required to submit a copy of the peer review report, including any materials documenting the prescription of remedial or corrective actions imposed by the Board-recognized peer review program provider, within 45 days of the peer review report being accepted.

If you complied with this requirement, please answer "yes". If you did not comply with this requirement, please answer "no" and attach a written explanation as to why the report was not submitted timely.

3. (a) If your firm's peer review was not administered by the California Society of Certified Public Accountants using the American Institute of Certified Public Accountants Peer Review Program, please answer "no" and go to question 3b.  
  
(b) If your firm's peer review was administered by another organization using the American Institute of Certified Public Accountants Peer Review Program, please answer "yes" and write the name of the administering organization on the line provided.

If your firm's peer review was not performed using the American Institute of Certified Public Accountants Peer Review Program, please answer "no" and write the name of the Board-recognized peer review program provider on the line provided.

4. Check only the box that corresponds to the highest level of accounting and auditing services provided by your firm during the three-year period encompassing your peer review.
5. Enter the actual fees charged by the peer review provider. Do not include costs related to preparation time, lost work time, or any other related expenses.
6. Check the box that corresponds to the number of days your firm spent preparing for the peer review. Do not include the number of days it took the peer reviewer to perform the peer review.



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**PEER REVIEW  
 REPORTING FORM**

**ACCOUNTING FIRM INFORMATION**

Name: \_\_\_\_\_

License #: \_\_\_\_\_ Expiration Date: \_\_\_\_\_

Business Telephone #: \_\_\_\_\_ Business E-mail Address: \_\_\_\_\_

Do you operate as a firm (including a sole proprietorship)?  Yes  
 No (If no, please sign and date on the reverse of the form.)

Firm Type (check one):  Sole Proprietorship  
 General Partnership  
 Limited Liability Partnership  
 Corporation

Number of shareholders, partners, owners, and full-time licensees of the firm:  1  2  3  4  
 5-10  11-99  100+

Did your firm perform any accounting and auditing services that require you to undergo a peer review?  Yes  
 No (If no, please sign and date on the reverse of the form.)

**PEER REVIEW INFORMATION**

1. Date Peer Review Report Accepted: \_\_\_\_\_

2a. Peer Review Report Rating:  Pass (Go to question 3.)  
 Pass w/deficiencies (Go to question 3.)  
 Substandard (Go to question 2b.)

2b. Did your firm submit the peer review report to the Board within the required 45-day reporting period?  Yes  
 No (If no, please attach a written explanation as to why the report was not submitted timely.)

**PEER REVIEW INFORMATION (continued)**

**3a. Was the peer review administered by the California Society of Certified Public Accountants using the American Institute of Certified Public Accountants Peer Review Program?**

- Yes  
 No (If no, see question 3b.)

**3b. Was the peer review administered by another organization using the American Institute of Certified Public Accountants Peer Review Program?**

- Yes (If yes, please provide the name of the American Institute of Certified Public Accountants administering entity.)  
\_\_\_\_\_
- No (If no, please provide the name of the Board-recognized peer review program that administered the peer review.)  
\_\_\_\_\_

**4. What was the highest level of accounting and auditing service your firm provided during the three-year period encompassing your peer review?**

- Audit  
 Review  
 Compilations w/disclosures  
 Compilations w/o disclosures prepared using GAAP  
 Compilations w/o disclosures prepared using OCBOA

**5. What was the cost to have the peer review performed?**

\$ \_\_\_\_\_

**6. How much time did your firm spend preparing for the peer review?**

- 0 days  
 1-5 days  
 6-10 days  
 10+ days

I hereby certify, under penalty of perjury under the laws of the State of California, that all statements, answers, and representations on this form, including supplementary attached hereto, are true, complete and accurate.

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Date**